

## The Journal and Courier

NEW HAVEN, CONN.

THE OLDEST DAILY PAPER PUBLISHED IN CONNECTICUT.

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## Notices.

We cannot accept anonymous or return rejected communications unless the name of the writer will be required, not for publication, but as a guarantee of good faith.

Five million cans of tomatoes were put up in this country last year. It is not so very long ago that the "love apples" were not considered fit to eat.

Congress needs a bill clerk. In the act to provide for a government building in Chicago the secretary of the treasury is directed to sell the old building to the lowest bidder.

Dean Hole declares that for one silly young woman there are fifty silly young men. And the silly young woman is very glad that this agreeable provision of nature exists for her benefit.

George H. Wright, of Orlando, Florida, is confident that hundreds of thousands of boxes of Florida oranges will be shipped to market next fall and winter, in spite of the recent cold snaps. "I have been examining my own trees and those in my charge," he writes, "and I have come to the conclusion that but few seedling groves six years old and over are dead. The bodies and main limbs and branches are alive."

The earliest passenger boat propelled by electricity is believed to have been that of Professor Jacob, of St. Petersburg, Russia. It was 28 feet long, 7 feet wide and carried fourteen persons. The electric motor was operated by means of 320 Daniell cells. This was in 1838, on the River Neva. The earliest passenger car propelled by electricity is believed to be that of Alexander Davidson of Edinburgh. It was in operation October, 1842.

In Bishop Fellows' Chicago saloon one can get a luncheon of roast beef, potato salad, beans and bread and butter for ten cents. The drinks offered are the bishop's beer, a non-alcoholic compound of hops and malt, closely resembling lager, Chautauqua grape juice, mottle, ginger ale and mineral waters, and the chemists are preparing a concoction of pepsin which is expected to prove a great success.

The transformation of Valley Forge, comprising the well-known headquarters and the retrenchments thrown up in the winter of 1777-8 by Washington's army, into a public park, will begin this year. As usual in such cases, the first appropriation of the Pennsylvania Legislature for this purpose falls short of the necessities. It was only \$25,000, and the acquisition by the commission of 217 acres by condemnation makes a total cost of \$35,000. Now the commission want not only the \$10,000 to make up this deficiency, but \$10,000 more to define the redoubts and intrenchments and to build roads and paths. Beyond this, it wants \$50,000 more to buy the land over which are still to be traced the outer intrenchments of the Valley Forge camp, amounting to about 300 acres more. It is urged in behalf of the additional appropriation that there will be ample room in the park for the encampment of the national guard.

A correspondent of the London Times calls attention to a peculiar statute that exists in England by means of which, under certain conditions, the person who gives an alarm of fire is held responsible for the cost involved in putting out the fire. A farmer in one of the Midland counties discovered that a fire had been set, either accidentally or intentionally, to a hayrick in a field through which he was passing and instantly ran and gave an alarm. The fire department of the adjoining town responded and put out the fire, saving thereby half the value of about \$100. The expense of the fire department, however, was figured out at approximately \$60, and a bill for this outlay was sent to the owner of the hay. He refusing to pay it the responsibility fell upon the person who had given the alarm, and the farmer in question had to make good this outlay out of his own pocket. If there had been insurance upon the hay no doubt the conditions would have been different, for the insurance companies would, on the grounds of policy, considered it their duty to stand in the breach. But as there was none, the man who did what would generally be considered an act of charity was severely fined for his interference.

Speaking of the boy king of Spain, a

correspondent of the Congressionalist says: There are many points in the court etiquette of Spain that make it hard to be a boy king and harder still to be the boy king's loving mother. As he was born a king little Alfonso had to have a household of his own, with his own suite of rooms. He cannot even dine at the same table with his mother, nor can she perform for him those tender little offices that mothers delight in and children find so comforting. The little king has also to go through with tedious State receptions, which weary him sadly and sometimes try his childish patience beyond endurance. Once at a grand church function the baby sat upon his nurse's knee all dressed in white, as patient as a baby could be. A bishop had been holding forth for a good hour, and everybody was doubtless waiting for him to close. At last the little royal listener could bear it no longer, for he is a high-strung little man, and with a glance of indignant despair in the direction of the talker, he clutched at his own pretty white hat and cast it upon the floor. When his nobles were paying their compliments to him on his second birthday their king entertained himself by jumping up and down the steps of his throne.

## FINE WOMEN IN NEW HAVEN.

The report that is now going around the world concerning the abolition of the big theater hat in New Haven is really founded on fact. It is true that one can now go to the Hyperion and see what may happen to be on the stage. Last evening, for instance, there was a large audience there, including many women who are in Society. The pretty heads of those women, as well as the pretty heads of the women present who are only in society, were as a rule covered with dinky little contraptions that allowed a clear and satisfactory view of the stage. And here and there was a pretty head with nothing on it but that which is the glory of a woman. It was a cheering sight, indicating, as it did, that the women of New Haven, whether in Society or society, are not going to refuse to be polite and considerate until they are compelled to be so by law.

It gives us great pleasure to so report concerning the women of New Haven. We hope that the women of Hartford, Bridgeport and other centers of Connecticut civilization are dealing with the big theater hat just as the women of New Haven are. If they are the bill that has been introduced (by request) in the legislature to enable those who attend theaters to see what they go and pay to see loses some of its importance. But if it should, in view of the altered condition of things, be thought not necessary to make it a law it will have been useful in sharply calling attention to a towering and a widespread evil.

## THE INCOME TAX LAW.

The act amending the income tax law having been approved by President Cleveland the time within which returns must be made to internal revenue collectors has been extended for this year to April 15.

The law now provides that the amounts necessarily paid for fire insurance premiums and for ordinary repairs may be deducted from the total income. Another provision which mitigates the injustice of the law specifies that in the computation of incomes the amount received as dividends upon the stock of any corporation, company or association shall not be included in case such dividends are also liable to the tax of 2 per cent upon net profits of said corporation, company or association, although such tax may not have been actually paid by said corporation, company or association at the time of making returns by the person, corporation or association receiving such dividends. The amendment further provides that returns or reports of the names and salaries of employees shall not be required from employers, unless called for by the collector in order to verify returns by the employees.

The internal revenue collectors have discovered that they do not understand the law, and they have been asking the treasury department if it understands it. In reply the treasury department has said, among other things, that all rents, interest and profits returned for the year 1894 must be confined to the business of the year from the 1st day of January to the 31st day of December, both days inclusive.

The language of section 27 must be held to mean all property yielding income. In the case of a beneficiary who has an income independent of the trust estate, the trustee, in making return for such beneficiary, is authorized by law to make the deduction of \$4,000 allowed as the specific exemption. And in all cases of the character referred to, collectors should be satisfied that but one deduction of \$4,000 has been made from the entire property of such beneficiary, but the law does not intend that any income shall be subject to double taxation.

Executors, administrators and trustees should make return and pay the tax on all taxable income of persons for whom they act.

Stockholders of corporations cannot deduct from their income, as business expenses or otherwise, assessments paid by them to corporations to make good a deficiency.

Persons having an income of more than \$5,000 per annum shall render a full,

detailed return on form No. 365, properly subscribing to the affidavit on page 3 of said form, and should not in such cases sign the affidavit No. 1 on page 4.

The law permits persons or corporations acting for themselves or in behalf of others to make the prescribed affidavits, and if the collector shall be satisfied, such person or corporation shall be exempt from income tax.

The character and amount of evidence necessary to satisfy a collector or deputy collector are questions left to the discretion of said deputy or collector.

Dividends and interest earned and accrued prior to 1894 should not be included in the income tax return for that year.

The law does not provide for the naming of corporations, companies or associations from which dividends are received and such designation by taxpayers cannot be insisted upon.

It is expected that before April 15 the Supreme court will have decided as to the constitutionality of the law. By that time it will perhaps be more or less understood.

## FASHION NOTES.

## A Hat Like a Bird's Nest.

The little egrette theater bonnet that was becoming a few months ago looks quite old fashioned now. According to present standards the very prettiest thing in theater headgear is a flat Greek band of steel or pearl that sets on the top of the head, curving to almost a line with the top of the ears. Here the ribbon, which passes under the band, appears in a pair of loops, one laid over the other, the under one fitting the head. A bunch of flowers may be tucked here and there, and sometimes a spray hangs down pretty almost to the neck. Again, two little tips are set upright at the extreme end of the band on both sides, but the tips are so tiny and the ends of the feathers do not reach a level with the top of the head. The right place for the band



is at the end of the central parting of the hair, which is made to extend from the forehead to the curve of the head at the back. The woman who has a long, flat part, or, in other words, a head that is long from front to back before it begins to round, is the lucky woman these days, no matter what the phenologists may think of her.

Large hats have so long depended for their showiness upon rich plumes, that a hat like that the artist sketches here is a novelty. It looks somewhat like a bird's nest, but is made of black velvet with a gathered brim of the same. A large bird with spreading wings is placed directly in the center, with two elegant over-topping all. In the back there are two or three rosettes of magenta velvet.

A few freak effects in veils are shown with fur at the edge. There is no excuse for this, especially at this end of the season, except a mad desire to pay as much as possible for everything. Fur at the edge of the veil is not only to the veil's becomingness and is sadly in the way of fastening the same. Some veils are shown with a band of fur at the upper edge, which is intended to act as a finish for the hat brim, but it is much more likely to interfere with the general effect of the hat trimming and to be clumsy as a part of the veil.

## RECENT PUBLICATIONS.

"Beside the Bowline Brier Bush." By Ian MacLaren. No work descriptive of scenes and characters of Scotch peasant life has received such unqualified praise as this. The author, Rev. John MacLaren Watson, of Edinburgh, has remarkable powers. Insight, sincerity, sympathy, wit—all are his, and this, his first work, has won an enviable and well-deserved popularity. His humor is quiet but keen; his pathos tender and moving. There are no artificial touches of kind in fiction, (can this be fiction?) than "The Doctor's Last Journey," and "The Mourning of the Glen." Whose can read these without genuine sympathetic tears has a heart harder than "the nether millstone." Dodd, Mead & Co., New York. For sale by E. P. Judd.

"The Colonial Cavalier, or, Southern Life Before the Revolution." By Maud Wilder Goodwin. A delightful little volume into which is condensed a whole library of historical information. Our comprehension of the cavalier as a colonist has been hindered by the florid enthusiasm of the south and the critical coldness of the north. With all his faults he is a character worthy of our serious consideration as one of the forces that moulded our national character, and Mrs. Goodwin's work reveals him in his relations to the home, the church and the state. Lovell, Coryell & Co., New York. For sale by E. P. Judd.

"The Schoolmaster in Comedy and Satire. Arranged for the special use of Teachers' Reading Circles and Round Tables. A companion volume to 'The Schoolmaster in Literature'." The compiler of this volume says: "There is a potent moral force in humor and satire; and there are few stronger influences that can be brought to bear on the training of teachers and the improvement of systems of education. Moreover, the rank of authors to whom reference has been made, seems to render it especially desirable that teachers shall become acquainted with their style and with their

place in literature." With the satirical and humorous selections from the older writers have been incorporated extracts from modern classics which have been greatly admired for their beauty and elevated tone. The translations from the French, German, and Russian are original and new, having been prepared expressly for this volume. In order to adapt the work to the need of reading circles, the book is divided into parts, and is furnished with outlines, pedagogical notes, and suggestive questions for reviews and examinations. American Book company, New York. For sale by E. P. Judd.

"American Literature." By Mildred Cabell Watkins. Is one of the American Book company's series of "Literature Primers." In the preparation of this little book four objects have been constantly borne in mind: (1) to make the study interesting to youthful students; (2) to give due prominence to the most essential facts; (3) to lead students to a first-hand acquaintance with the best and most famous American authors; and (4) to meet a very general demand among teachers for a simple, practical text book on the history of our literature adapted to the comprehension of pupils in the elementary school. American Book company, New York. For sale by E. P. Judd.

"I Am Well! The Modern Practice of Natural Suggestion as Distinct from Hypnotic or Unnatural Influence." By C. W. Post. This is a very thorough and exhaustive treatise, both upon the theory and practice of the system of cure by natural suggestion. It explains the principles of mental healing as founded upon the fundamental premise that man, by the development of his intelligence, secures a "marvellous control over material by the power of his mentality, and proves it by curing his physical ailments and preserving bodily health solely by the skillful exercise of his mind." The book is written in an attractive and lucid style, and whatever may be one's opinion as to the system advocated, it merits regard as an able and full exposition of the views concerning the true nature of health and disease advocated by the author. Lee & Shepard, Boston. For sale by E. P. Judd.

"Business Forms, Customs and Accounts, for Schools and Colleges." By Seymour Eaton, director of the department of business, Drexel Institute, Philadelphia. With a book of blank forms used in common business transactions, such as orders for household supplies, bills, checks, pay rolls, receipts, bank deposit ticket, telegrams, etc. This work is planned throughout in its arrangement of lesson notes, exercises, and questions, to encourage original effort. The exercises are practical and drawn from actual transactions, and the directions and illustrations are so complete and explicit as to enable any teacher to teach the subject thoroughly, and any pupil in any grade above the elementary to master it. American Book company, New York. For sale by E. P. Judd.

"A Story from Pullmantown." By Mrs. Nico Beech-Meyer. The writer is a Norwegian by birth, and American by adoption and loyalty. She discloses the oppressions of the Pullman company, and interprets the mental struggles of the more intelligent of the working people, closing the story with their decision to begin the famous strike of 1894. Chas. H. Kerr & Co., Chicago. For sale by E. P. Judd.

## The Wilder Green's Lament.

"I'm goin' to die" says the Wilder Green.

"I'm goin' to quit this airthly scene; I ain't no place for me to stay In such a world as 'tis to-day. Such works and ways is too much for me;

Nobody can't let nobody be. The girls is flounced from top to toe, An' that's the hull of what they know. The men is mad on bonds and stocks, Swearin' and shootin' and pickin' locks. I'm real afraid I'll be hanged myself If I ain't laid on my final shelf. There ain't a creature but knows to-day I never was a lunatic anyway;— But since the crazy folks all go free I'm dreadful feared they'll hang up me. There's another matter that's pesky hard;

I can't go into a neighbor's yard To say 'How be ye?' or borry a pin. But what the papers will have it in, 'We're pleased to say the Wilder Green.

Or 'Our worthy friend, Miss Green, has gone Down to Barkhamstead to see her son."

Great Jerusalem! Can't I stir Without a raisin! some fellow's fur? There ain't no privacy, so to say, No more'n if this was the Judgment day.

And as for meetin', I want to swear Whenever I put my head in there, Why even Old Hundred's spoiled and done. Like everything else under the sun, It used to be solemn and slow, 'Praise to the Lord from men below: Now it goes like a gallopin' steer High diddle diddle, there and here; No respect to the Lord above, No more'n if He was hand and glove With all the creatures He ever made. And all the jigs that ever was played, Frishin' too—but here I'm dumb; But I tell you what, I'd like it some If good old Parson Nathan Strong Out of his grave could come along, An' give us a stirrin' taste of fire, 'Judgment and 'justice' is my desire. 'Taint all love and sickish sweet That makes this world nor t'other complete. But law! I'm old; I'd better be dead; When the world's a turnin' over my head, Sperrits talking like tarnal fools, Bibles kicked out of deestrit schools, Crazy creeturas a' murderin' round, Honest folks better be under ground, So far ye well; this airthly scene Must be no more pestered by Wilder Green.

## ROSE TERRY COOK.

## SILVER.

"Hit am er bad thing," said Uncle Eben, "ter hab good mannans an' not use 'em. Remembah de old sayin': 'Doan hide yoh perille under a bushel.'"

—Washington Star. Finance.—He—You see, if we were on a silver basis every dollar would lose half its value. She—Then those hateful Brown-Joneses couldn't put on so many airs as they do now!—Fuck.

Miss Elder—Of course I don't believe

them, but everybody tells me I don't grow old a bit. Miss Sharpe—Perhaps you would find it easier to believe what they say to others.—Boston Transcript.

Mr. Newera—Madame, I saw our daughter flying along the public streets on a bicycle to-day, and dressed in hat, coat, vest and bloomers. Mrs. Newera—Oh, well, girls will be boys, you know. —Good News.

"Didn't you tell that young man I was out?" said the young woman. "O! did, miss," replied Bridget. "But he told me to come back an' ax yez agin, so's to be sure O! hadn't misanderstood his name."—Washington Star.

Mr. Kidder—That baby will drive me mad! Five o'clock in the morning, and it howling the time down! Mrs. Kidder—Goodnight!—But, John, the dear little thing never woke once during the night. Mr. Kidder—Yes, well, blame it! I guess that's what makes him so mad.—Puck.

Mother—Jack, you've been skating this afternoon instead of attending school. Jack—I know it; but you see, mamma, we had our arithmetic class this afternoon, and our professor, he's a dandy, decided to give us a lesson in fancy figures on the ice, so I had to go. Harper's Young People.

Bertie—Can't I have another piece of pie, mamma? Mamma—No, Bertie; if you eat so much pie, you'll have to take medicine for your indigestion. Bertie—All right, mamma, I'll take it; but I would like to take the medicine first, and then take the taste out of my mouth with the pie.—Harper's Bazar.

The wayward man had fallen in the street in a very good swoon. The usual crowd gathered and the usual man-whom-whom-shouted: "Stand back! And give him air." The wayward man got up. "Air?" said he with his face scorn. "Air? When I ain't had nothin' but air for three days!"—Indianapolis Journal.

## GENERAL HANCOCK.

Some of His Characteristics as an Old Comrade Recall Them.

(From the Army and Navy Journal.)

Two characteristics of Hancock General Francis A. Walker rightly lays particular stress upon. First, although he was a strict disciplinarian, he was incapable of any of those silly brutalities which a few officers of the regular army, who were set over our volunteer regiments, and many volunteer officers who thought they were imitating regular army methods, practiced during the first year of the war. The second and more important of the two, and it undoubtedly had a great deal to do with Hancock's ability to carry out his plans on the field. Although a "regular" in every fibre of his being, Hancock was altogether destitute of that ennobling regard for volunteers which was exhibited by so many small minds. In so many great places, during the first year of the rebellion, he recognized the fact that the war was to be waged by volunteers; and that, however much the regular army had to give to the vast masses of earnest soldiers swarming in from east and west to the defense of the Union, it was, after all, these men who were to bear the heat and the burden of the great conflicts. Hancock not only never succumbed at volunteers, he did not, incredible as it may seem, even patronize them. He made them feel—by his evident respect, his hearty greeting, his warm approval of everything they did well—that he regarded them as being just as fully, just as truly, just as honorable soldiers of the United States army as if they had belonged to the old Sixth Infantry.

Hancock was a keen sportsman. He was absolutely destitute of asceticism, fond of ease and given to good cheer. His person was at once agreeable and imposing. His biographer draws a very fine (but none the less distinct) line when he says: "He had the consciousness of a fine presence, never sinking into dandyism, but keeping him always up to the mark in dress and

are not impossible if you get the right sort. Ours are in quart glass jars, suggesting in flavor and appearance the natural wild fruit.

They are particularly nice as a tea relish, or for pastry.

45 CTS.

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FOR 1895.

Our shirts in Madras, Cheviots and Oxfords, cloths for the season of 1895, are now ready and orders will be taken for Ladies' shirts, waists and blouses, or sold by the yard if desired.

For Men's and Youth's business, negligee and

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\$1.50, \$2.00 and up.

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New Haven House Building,

bearing. It was impossible for him to deplete into slouchiness or slovenliness under the most trying conditions. Just as a dash of puppyism is an excellent quality in a junior officer, so a shade of physical consciousness in an officer of high rank is certain to give a tone not only to his own carriage and demeanor, but to the troops he may command. Hancock's hospitality was a by-word in the army. "I well remember," says General Walker, "his calling a young Confederate officer out of a small body of prisoners passing his tent, and saying to him with a courtesy that was inexpressibly winning: 'Lieutenant, I am sorry to see you in trouble; pray, take a glass of whiskey and water with me.'"

General Hancock's habit of swearing was well known. General Walker, who he does not excuse it, speaks very feelingly on the subject, and one cannot but admit the force of his arguments. "Whatever may be the occasions of civil life," he says, "no one who knows much of the tremendous exigencies of campaign and battle will judge very harshly of some extra vehemence of language on the part of a commander who feels that the lives of his men, and perhaps the destinies of his country, hang upon movements which he sees in danger of being defeated by the stupidity, the heedlessness or the indolence of his subordinates." "Hancock," said General Grant, "stands the most conspicuous figure of all the general officers who did not exorcise a separate command. He commanded a corps larger than any other one, and his name was never mentioned as having committed in battle a blunder for which he was responsible."

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All the above sold, set up and warranted by

The New Haven Gas Light Co.,

No. 30 CHOWN STREET.

Salesroom under the Office.

COMMITTEE ON STREETS.

The Committee on Streets will hold a hearing in Room 16, City Hall, on Tuesday, Feb. 26th, 1895, at 3 p. m., for the purpose of considering the proposition of the Chamber of Commerce to instruct the corporation council to urge the passage of the bill pending before the general assembly, providing that the City of New Haven shall be authorized to issue Street Improvement Bonds, and also to have the law governing the taxation of street railways amended so that the taxes shall be paid into cities and towns instead of into the State treasury.

All persons interested in any of the foregoing are hereby notified to come present and be heard thereon without further notice.

For order: FRANCIS S. HAMILTON,

Attorney.

EDWARD A. STREET,

Assistant City Clerk.

F. M. BROWN &amp; CO.

GRAND CENTRAL SHOPPING EMPORIUM.

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Reinforce-

of Agate and Enamelware will arrive here not later than Thursday!

Ladies are buying half dozens of articles we expected to sell single pieces of only.

These Goods are the Best and the Prices are Lower

than hardware stores usually pay at wholesale. But we will supply the same quality of goods at these same low prices until the manufacturers refuse to make them.

Therefore,

buy as you please—the reinforcements will arrive by Thursday!

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